

Panaji, 23rd May, 1974 (Jyaistha 2, 1896)

SERIES I No. 8

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

1-41-74-SPL(1)

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated 25th July, 1963 the Administrator of Goa, Daman and Diu is pleased to make the following rules amending the Goa Government Education Department (non-gazetted non-ministerial) posts Recruitment Rules, 1966 issued under Notification dated 23rd July, 1966, published in Government Gazette Series I, No. 21 dated 25th August, 1966 namely:—

1. *Short title and commencement*:— (1) These rules may be called the Goa Government, Education Department (non-gazetted non-ministerial) posts Recruitment (ninth amendment) Rules, 1974.

(2) They shall come into force at once.

2. In the schedule attached to the said notification against the posts of Assistant Teacher/Junior Instructor appearing at serial No. 34 and Teacher/Senior Instructor appearing at Serial No. 42, after the existing entry in column 7 add:—

“(Relaxable in case of candidates otherwise well qualified at the discretion of the D.P.C. with approval of the appointing authority)”.

By order and in the name of the Administrator of Goa, Daman and Diu.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 14th May, 1974.

Notification

OSD/RRVS/60/73

In exercise of the powers conferred by the proviso to Article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated the 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased

to make the following rules relating to the recruitment to the Class II posts of Research Officer and Assistant Research Officer in the Goa Gazetteers under the Government of Goa, Daman and Diu.

1. *Short title*.— These rules may be called Goa Government, Goa Gazetteers, Research Officer and Assistant Research Officer Class II Gazetted posts Recruitment Rules 1974.

2. *Application*.— These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. *Number, classification and scale of pay*.— The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. *Method of recruitment, age limit and other qualifications*.— The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

(a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Central Government from time to time; and

(b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rules.

5. These rules will come into effect from the date of the Notification and will relate to appointment to the various posts made on or after this date.

T. Kipgen

Chief Secretary

Panaji, 16th April, 1974.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment, by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U. P. S. C. is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Research Officer.	One	General Central Service Class II Gazetted.	Rs. 350-25-500-30-590-EB-30-800-35-900.	N. A.	35 years (Relaxable for Government Servants).	i) At least 2nd Class Master's degree in Indian History or Political Science or Sociology of a recognised University or equivalent. ii) About 2 years' experience in conducting research in the respective branch of study and experience in compilation of Gazetteer work. (Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified). <i>Desirable:</i> i) Doctorate degree in History or Political Science or Sociology. ii) Working knowledge of Konkani and/or Marathi.	No	Two years	By promotion/transfer on deputation failing which by direct recruitment.	<i>Promotion/Transfer on deputation:</i> Officers under the Central/State Governments holding analogous posts or which atleast 3 years' service in posts in the scale of Rs. 325-575 or equivalent and possessing the qualifications prescribed for direct recruits. The departmental Assistant Research Officer with three years service in the grade shall also be considered and in case he is selected for appointment, the post may be treated to have been filled by promotion. (Period of deputation -- ordinarily not exceeding 3 years).	N. A.	As required under the Union Public Service Commission Exemption from Consultation) Regulations 1958.
2. Assistant Research Officer.	—do—	—do—	Rs. 325-15-475-EB-20-575.	Selection	30 years (Relaxable for Government Servants).	<i>Essential:</i> i) Atleast 2nd Class Master's Degree in Indian History or Political Science or Sociology of a recognised University or equivalent. ii) About one year experience in conducting research in the respective branch of study and experience in compilation of Gazetteer work. (Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified). <i>Desirable:</i> i) Doctorate degree in History or Political Science or Sociology. ii) Working knowledge of Konkani and/or Marathi.	No	—do—	By promotion failing which by direct recruitment.	<i>Promotion:</i> Research Assistant with 5 years service in the grade.	Class II, D.P.C.	—do—

OSD/RRVS/41/73-III

SCYTHIAN ULF

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13
2. Library Assistant	One	Class III (non-ministerial non-gazetted).	Rs. 110-3-131-4-156-EB-4-175-5-180.	N. A.	25 years (Relaxable for Government Servants).	<p><i>Essential:</i></p> <p>1. S.S.C.E. or equivalent</p> <p>2. 30 w.p.m. in typewriting.</p> <p><i>Desirable:</i></p> <p>Certificate in library Science.</p>	N. A.	Two years	By direct recruitment.	N. A.	N.A.	As required under the rules.
3. Mechanic Grade II	One	— do —	Rs. 125-3-131-5-155.	Selection	— do —	<p>1. National Trade Certificate in General Mechanics.</p> <p>2. Practical experience of at least two years in a reputed Industry/Workshop/Organisation.</p>	— do —	— do —	By promotion failing which by direct recruitment.	<p><i>Promotion:</i></p> <p>Mechanic Grade III with at least 5 years service in the grade.</p>	Class III D.P.C.	— do —
4. Assistant Electrician	Two	— do —	Rs. 110-3-131.	N. A.	— do —	<p>1. Middle School or equivalent.</p> <p>2. Wireman's Competency Certificate issued by Government licensing Board.</p> <p>3. One years' experience with approved contractors/Government Organisation.</p>	— do —	— do —	By direct recruitment.	N. A.	N.A.	— do —
5. Welder	One	— do —	— do —	— do —	— do —	<p>1. National Trade Certificate in Welding.</p> <p>2. Practical experience of one year in a recognised Workshop/Organisation.</p>	— do —	— do —	— do —	— do —	— do —	— do —
6. Mechanic Grade III	Two	— do —	— do —	Selection	— do —	<p>1. Middle School or equivalent qualifications.</p> <p>2. Experience of at least 2 years of different types of machines/Engines in a reputed workshop or Organisation.</p>	— do —	— do —	By promotion failing which by direct recruitment.	<p><i>Promotion:</i></p> <p>Machine Attendant with 3 years service in the grade.</p>	Class III D.P.C.	— do —
7. Machine Attendant	One	Class IV	Rs. 80-1-85-2-95-EB-3-110.	N. A.	— do —	<p>1. Middle School or equivalent qualifications.</p> <p>2. Experience for two years in maintenance of Machines/Engines in a reputed workshop or Organisation.</p>	— do —	— do —	By direct recruitment.	N. A.	N.A.	— do —
8. Hamal	21	— do —	Rs. 70-1-80-EB-1-85.	— do —	25 years.	Should be literate.	— do —	— do —	— do —	— do —	— do —	— do —

Industries and Power Department

Notification

IPD/2195/74

In pursuance of rule 45 of the Indian Electricity Rules, 1956, the Administrator of Goa, Daman and Diu hereby makes the following rules further to amend the Rules and condition for the grant of Competency Certificate to Electrical Supervisors, Wireman's Certificate and Licences to Electrical Contractors for the Union territory of Goa, Daman and Diu with effect from the date of its publication in the Official Gazette, namely:—

1. Amendment of rules and condition 43.— For the rules and conditions 43 of the Rules and Conditions for the grant of competency certificate to Electrical Supervisors, Wiremen's Certificate and Licences to Electrical contractors for the Union territory of Goa, Daman and Diu (hereinafter referred to as "Principal Rules and Conditions") the following shall be substituted, namely:—

"43. Every candidate who passes the examination for Electrical Supervisors or who is exempted from appearing for such examination, shall be granted a certificate of competency in Form "E". Permits in Form "G" shall be granted only when such persons start working under licensed electrical contractors and produce a declaration from them that they have been appointed as Electrical Supervisors in their firms".

2. Amendment of rule and condition 44.— For the rules and condition 44 of the Principal Rules and Conditions, the following shall be substituted, namely:—

"44. Every candidate who passes the examination for Wiremen's or who is exempted from appearing for such examination shall be granted a Wiremen's Certificate prescribed in Form "O" by the Licensing Board. Permits in term "H" shall be granted only when such persons start working under licensed electrical contractors and produce a declaration from them that they have been appointed as Wiremen in their firms".

3. Amendment of Appendix.— In Appendix append to the Principal Rules and conditions, after the Form "N" the following shall be inserted, namely:—



"Form O"

GOVERNMENT OF GOA, DAMAN AND DIU

Wireman's Certificate

(Authorised by Govt. Notification dated 7-3-67 published in Govt. Gazette Sr. I N-2 dated 13-4-1967)

Photo 2½"×2"

THIS IS TO CERTIFY THAT

Shri ... passed the Examination for WIREMEN held in ... on ... 19.../ having satisfied the Licensing Board that his

qualifications entitle him for exemption from taking the prescribed examination for WIREMEN is hereby granted this WIREMAN'S CERTIFICATE.

Panaji-Goa

Dated:

Secretary Licensing Board

President Licensing Board

By order and in the name of the Administrator of Goa, Daman and Diu.

J. C. Almeida, Secretary (Industries & Labour).

Panaji, 7th May, 1974.

Law and Judiciary Department

Notification

LD/Bill/10/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 18th May, 1974 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 21st May, 1974.

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974

ARRANGEMENT OF SECTIONS

Preamble.

Sections.

1. Short title, extent and commencement.
 2. Definitions.
 3. Levy of tax on passengers and goods.
 4. Submission of returns.
 5. Tax to be paid every month into Government treasury.
 6. Procedure where no returns are submitted etc.
 7. Fares and freights escaping assessment.
 8. Penalty for non-payment of tax.
 9. Recovery of tax, etc.
 10. Appeal against demand.
 11. Maintenance of accounts and registers.
 12. Power to order production of accounts.
 13. Powers of entry and inspection.
 14. Composition of tax.
 15. Drawback, set off, refund, etc.
 16. Offences and penalties and competent court.
 17. Offences by companies.
 18. Composition of offences.
 19. Officers to be public servants.
 20. Bar of certain proceedings.
 21. Limitation for suits and prosecutions.
 22. Power to make rules.
- Schedule.

The Goa, Daman and Diu Motor Vehicles (Taxation on
Passengers and Goods) Act, 1974

(Act No. 7 of 1974) [18th May, 1974]

AN
ACT

to provide for the levy of tax on passengers and goods carried in stage carriages and public carrier vehicles in the Union territory of Goa, Daman and Diu.

Whereas it is expedient to provide for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles in the Union territory of Goa, Daman and Diu.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title, extent and commencement. — (1) This Act may be called the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

2) It extends to the whole of the Union territory of Goa, Daman and Diu.

3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Definitions. — In this Act, unless the context otherwise requires, —

(1) "Collector" means the Collector of Goa, the Collector of Daman and Civil Administrator, Diu;

(2) "fare" includes sums payable for season ticket or in respect of hire of a contract carriage;

(3) "freight" means sums payable for carriage of goods by a motor vehicle and includes hire of a public carrier vehicle;

(4) "goods" includes livestock and anything carried by a motor vehicle except living persons, but does not include the personal luggage of passengers travelling in the vehicles when such luggage is not charged for, and the equipment ordinarily used with the vehicle;

(5) "Government" means the Government of Goa, Daman and Diu;

(6) "month" means a calendar month;

(7) "operator" means any person whose name is entered in the permit as the holder thereof;

(8) "passenger" means any person travelling in a stage carriage, but shall not include the driver or the conductor or an employee of the operator of the vehicle travelling in the bona-fide discharge of his duties in connection with the vehicle;

(9) "permit" means a permit granted or countersigned under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), authorising the use of

a motor vehicle as a stage carriage or contract carriage or as a public carrier vehicle in any part of the Union territory;

(10) "prescribed" means prescribed by rules made under this Act;

(11) "public carrier vehicle" means a motor vehicle carrying or adapted to carry goods for freight;

(12) "stage carriage" means a motor vehicle carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey, and includes such carriage or other omnibus when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939 (Central Act 4 of 1939);

(13) "tax" means the tax referred to in section 3;

(14) "Tax Officer" means such officer as the Government may, by notification in the Official Gazette, appoint to be the Tax Officer for the whole of the Union territory or for any area or areas for the purposes of this Act, and the Government may appoint more than one officer as Tax Officer for the whole Union territory or for any area;

(15) "Union territory" means the Union territory of Goa, Daman and Diu;

3. Levy of tax on passengers and goods. — (1) On and from the date of the commencement of this Act, there shall be levied and paid to the Government a tax —

(i) On all passengers and goods carried by stage carriages, at such rate as would yield an amount equal to ten per centum of the amount of fares and freights payable to the operator of a stage carriage;

Provided that if the operator levies and collects fares and freights inclusive of the tax under this sub-section, the operator shall pay to the Government on account of the tax, one-eleventh of the total amount of fares and freights inclusive of tax collected by him; and

(ii) On all goods transported by public carrier vehicles at the rate of five paise in the rupee on the freights payable to the operator of a public carrier vehicle;

Provided that if the operator levies and collects in respect of any goods transported freights, inclusive of the tax, under this sub-section, the operator shall pay to the Government on account of the tax, 4.75 per cent of the total amount of freights inclusive of tax collected by him;

Provided further that in respect of passengers, luggage or goods carried partly by rail and partly by road, the tax shall be in respect of the fare and freight chargeable for the distance covered by road only;

Provided further that no tax shall be payable under this Act on goods carried by Government vehicles and vehicles owned by the Central Government.

Explanation:— (1) Where any fare or freight charged is a lumpsum paid by a person on account of a season ticket or as subscription or as contribution for any privilege, right or facility which is combined with the right of such person being carried or his goods transported by a motor vehicle, without any further payment or at a reduced charge, the tax shall be levied on the amount of such lumpsum or on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare or freight fixed by a competent authority under the Motor Vehicles Act, 1939, (Central Act 4 of 1939).

(2) Where passengers, luggage, or goods are carried by stage carriages or public carrier vehicles from any place outside the Union territory to any place within the Union territory or from any place within the Union territory to any place outside the Union territory, or from any place outside the Union territory through the intervening territory of the Union territory, or from any place within the Union territory to any other place within the Union territory through the intervening territory of any other State, the tax shall be payable in respect of the fares and freights chargeable for the distance covered within the Union territory at the rate laid down in sub-section (1).

(3) In the case of passengers, luggage and goods carried by stage carriages and goods vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government and other State Government, the levy and payment of tax shall, notwithstanding anything contained in this Act, be in accordance with terms and conditions of such reciprocal arrangement:

Provided that the tax leviable and payable under any such arrangement shall not exceed the tax leviable and payable under this Act:

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Official Gazette and a copy thereof shall be laid before the Legislative Assembly of Goa, Daman and Diu.

(4) In the determination of the amount of tax leviable and payable under this Act, fraction of a paisa less than half a paisa shall be disregarded and fraction of a paisa equal to or exceeding half a paisa shall be regarded as one paisa.

4. Submission of returns.— (1) In respect of every stage carriage or public carrier vehicle held by him, the operator shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify a monthly return in the prescribed form and manner.

(2) When any return is received by a prescribed officer he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

5. Tax to be paid every month into Government treasury.— The tax payable during any month in accordance with the returns submitted under section 4 shall be paid into a Government treasury by the operator and the receipt evidencing such payment forwarded to the Tax Officer, on or before such date or dates of the month immediately succeeding as may be prescribed.

6. Procedure where no returns are submitted, etc.— In the following cases, that is to say, —

(a) Where no returns have been submitted by the operator in respect of any stage carriage or public carrier vehicle for any month or portion thereof, or

(b) Where the returns submitted by the operator in respect of any stage carriage or public carrier vehicle for any month or portion thereof appear to the Tax Officer to be incorrect or incomplete,

the Tax Officer shall, after giving the operator a reasonable opportunity in case (a) of making his representation, if any and in case (b) of establishing the correctness and completeness of the returns submitted by him determine the sum payable to the Government by the operator by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the Government if the stage carriage or public carrier vehicle had carried its full complement of passengers, luggage and goods or of goods only, as the case may be, during such month or portion thereof.

7. Fares and freights escaping assessment.— If, for any reason, the whole or any portion of the tax leviable under this Act, for any month has escaped assessment, the Tax Officer may, at any time within, but not beyond three years from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such enquiry as the officer may consider necessary.

8. Penalty for non-payment of tax— Where the whole or any portion of the tax payable to the Government in respect of any stage carriage or public carrier vehicle for any month or portion thereof in pursuance of sections 5, 6 and 7 has not been paid to it in time, the Tax Officer may, in his discretion levy in addition to the tax so payable, a penalty not exceeding fifty per cent of the maximum tax which would have been payable to the Government if the stage carriage had carried its full complement of passengers, luggage and goods or the public carrier vehicle had carried its full complement of goods during such month or portion thereof.

9. Recovery of tax, etc.— (1) In the cases referred to in sections 6, 7 and 8, the Tax Officer shall serve on the operator a notice of demand for the sums payable to the Government and the sums specified in such notice may be recovered from the operator as arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice was served on the operator, the stage carriage or public carrier vehicle in respect of which the tax is due and its accessories may be distrained and sold under the appropriate law relating to the recovery of arrears of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator:

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with consent of the Government or such officer as may be authorised by the Government in this behalf.

Provided further that no such distraint shall be made in pursuance of this sub-section unless the amount of tax due in respect of any stage carriage or public carrier vehicle exceeds five thousand rupees.

(3) Distributions under sub-section (2) may also be made by such officers or class of officers as the Government may, by general or special order, direct and the officer making any such distraint shall forward the proceedings thereof together with the distrained articles to the Collector for further action under sub-section (2).

10. Appeal against demand. — (1) Any operator objecting to a notice of demand served on him under section 9 may, within thirty days of the service thereof appeal to the prescribed authority:

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

(2) The prescribed authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it thinks fit.

11. Maintenance of accounts and registers. — Every operator shall keep and maintain accounts and registers in such forms as may be prescribed in respect of stage carriages and public carrier vehicles and the fares and freights collected in respect of passengers travelling or luggage or goods transported therein.

12. Power to order production of accounts. — The authority prescribed under sub-section (1) of section 10, the Tax Officer or any officer empowered in this behalf by the Government may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the stage carriages and public carrier vehicles or the fares and freights or luggage or goods transported, collected in respect of passengers travelling therein, as may be specified in the order.

13. Powers of entry and inspection. — (1) Any officer authorised by the Government in this behalf may at all reasonable times enter into, inspect and search any stage carriage or public carrier vehicle and any place ordinarily used by the operator for garaging such vehicle or keeping accounts of his business, for the purpose of seeing or verifying whether the provisions of this Act or any rules made thereunder are being complied with.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

14. Composition of tax. — (1) The Tax Officer may on application by the operator permit him in the first instance and under the conditions specified in the Schedule, to compound the tax assessable on him under this Act, by paying in lieu thereof a fee fixed in the manner specified in the Schedule.

(2) No operator who has been permitted to pay a fee by way of composition under sub-section (1) shall collect any amount by way of tax during the period to which such composition applies.

(3) If any operator collects any amounts by way of tax in contravention of the provisions of sub-section (2), or if any other operator collects in respect

of passengers, luggage and goods carried by any stage carriage or public carrier vehicle in excess of the amount of tax payable by him, the amounts so collected shall stand forfeited to the Government, and such operator shall within the prescribed period pay such amount into a Government treasury and in default of such payment, the amount shall be recovered as an arrear of land revenue.

(4) The permission granted under sub-section (1) shall be in force for the period for which it is granted and in respect of that period the provisions of this Act regarding submission of returns, accounts or other documents, the assessment to tax or any other matter incidental thereto shall not apply in relation to the grantee.

15. Drawback, set off, refund, etc. — (1) The Government may by rules provide that in such circumstances, and subject to such conditions as may be specified in such rules, a drawback, set-off or refund of the whole or any part of the tax on goods levied and collected under this Act, be granted to an operator by the prescribed authority, regard being had to the nature of goods carried, the destination to which and the purpose for which, the goods are carried and such other factors as may be prescribed.

(2) The Tax Officer shall refund to an operator, in such manner as may be prescribed, the amount of tax and penalty if any, paid by such operator in excess of the amount due from him. The refund may be either by cash payment, or at the option of the operator, by deduction of such excess from the amount of tax and penalty, if any, due in respect of any other period:

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 9 has been served on the operator, and shall then refund the balance, if any.

16. Offences and penalties and competent court. — (1) Any person who: —

(a) being an operator, submits or allows to be submitted an incorrect or incomplete return under section 4 or fails to submit a return as required under that section; or

(b) being an operator, fraudulently evades or allows to be evaded, the payment of any tax due from him; or

(c) being an operator, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from any statement submitted, or any accounts or register maintained, by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful orders passed in accordance therewith;

shall, on conviction, be punished with fine which may extend to two hundred and fifty rupees, and if the Magistrate so directs in his order, the person convicted shall pay in addition as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted had evaded to pay.

(2) No offence punishable under this Act shall be inquired into or tried by any Court inferior to that of a Judicial Magistrate, of the First class.

17. Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purposes of this section,—

(a) «company» means a body corporate, and includes a firm or other association of individuals: and

(b) «director», in relation to a firm, means a partner in the firm.

18. Composition of offences.— (1) The Tax Officer may, either before or after the institution of proceedings for any offence punishable under section 16, accept from any person charged with such offence, by way of composition of the offence, where the offence charged consists of the evasion of the tax, a sum of money not exceeding double the amount of the tax recoverable, in addition to the amount of tax so recoverable; and in other cases, a sum of money not exceeding two hundred and fifty rupees.

(2) On payment of such sum as may be determined by the Tax Officer under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

19. Officers to be public servants.— All officers acting under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860) and the Prevention of Corruption Act, 1947 (Central Act 2 of 1947).

20. Bar of certain proceedings.— (1) No prosecution or other proceedings shall be instituted in a criminal court without the previous sanction of the Government against any officer or servant of the Government, for any act done or purporting to be done under this Act.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceedings, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

21. Limitation for suits and prosecutions.— No suit or other proceedings shall be instituted against

the Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the act complained of.

22. Power to make rules.— (1) The Government may after previous publication, by notification in the Official Gazette make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the Officer to receive returns under section 4 and the intervals, if any, at which returns under that section shall be submitted and the period within which and the manner in which such officer shall forward the returns, to the Tax Officer;

(b) the maintenance of accounts and registers and the submission of returns and statements by operators;

(c) the manner of serving notices of demand under this Act;

(d) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(e) the authority to which an appeal may be preferred under sub-section (1) of section 10;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(g) any other matter which is required or allowed by this Act to be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, on the table of the Legislative Assembly while it is in session for a total period of 30 days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in such rule or that rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

SCHEDULE

(See SECTION 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month whichever is less, at the rate—

(a) in the case of a stage carriage—

Fifty paise per seat per year per kilometer of the total daily kilometers permitted or at the option of the operator, of eight rupees and fifty paise per seat per month; and

(b) in the case of a public carrier vehicle—

Thirty seven rupees and fifty paise per month.

Explanation.— Where stage carriage is permitted to carry standing passengers, one-third of the fee per seat referred

to in clause (a) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

2. An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.

Secretariat
Panaji-Goa
18th May, 1974

PURAN SINGH
Secretary to the Government of
Goa, Daman and Diu
Law and Judiciary Depptt.

Notification

LD/2773/74

The following notification received from the Government of India, Ministry of Industrial Development, Science and Technology, Central Boilers Board, New Delhi, is hereby published for general information of the Public.

M. S. Borkar, Under Secretary (Law).
Panaji, 3rd May, 1974.

GOVERNMENT OF INDIA

MINISTRY OF INDUSTRIAL DEVELOPMENT SCIENCE AND TECHNOLOGY

Central Boilers Board

New Delhi, the 5th April, 1974

Notification

G. S. R. — The following draft of certain regulations further to amend the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), is hereby published, as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after three months from the date of publication of this notification in the Official Gazette.

Any objections or suggestions, which may be received from any person with respect to the said draft within the period so specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Industrial Development, Science and Technology, Udyog Bhawan, New Delhi.

DRAFT REGULATIONS

1. These regulations may be called the Indian Boilers (... Amendment) Regulations, 1974.

2. In regulation 2 of the Indian Boiler Regulations, 1950 (hereinafter referred to as the said Regulation), —

(a) for clause (g) the following clause shall be substituted, namely: —

“(g) ‘Inspecting Authority’ means an authority recognised by the Central Boilers Board as competent to grant a certificate in Form II or Form II-A or Form II-M, as the case may be, and also an Inspecting Authority specified in Appendix C;”;

(b) in clause (h), for sub-clause (i) the following sub-clause shall be substituted, namely: —

“(i) In respect of materials or boilers manufactured in any State, an officer appointed by the Inspecting Authority of the State where the material or the boiler is manufactured or is to be installed and used;”;

(c) the Note occurring after sub-clause (m) shall be numbered as “Note 1” and after the said Note, the following Note shall be inserted, namely: —

“Note 2. — The Board may withdraw recognition of any Inspecting Authority in case the Board is satisfied that the Inspecting Authority is not carrying out the prescribed functions in respect of boilers confirming to the standard conditions laid down in these Regulations as well as for boilers for which deviations from the standard conditions have been permitted by the Board.

3. In regulation 4 of the said Regulations, after sub-clause (i) of clause (c), the following Note shall be inserted, namely: —

“Note — In lieu of Form II, a certificate in Form II-M may be granted by the Inspecting Authority for boilers for which variations from the standard conditions in respect of materials design and construction have been permitted by the Board.”

4. In the said Regulations, after Form II-A, the following Form shall be inserted, namely: —

“FORM II-M

INSPECTING AUTHORITIES CERTIFICATE OF INSPECTION DURING CONSTRUCTION

Regulation 4(c)(i)

DESIGNATION OF INSPECTING AUTHORITY

We hereby certify that the ... type, boilers; length ... diameter ... working pressure ... built by M/s ... at ... under Shop Number ... was constructed under our supervision and inspected at various stages of construction by the Inspecting Officer, and that the design, construction and workman-ship were satisfactory and in accordance with the variations from the standard conditions laid down in the Indian Boiler Regulations, 1950, for material, design and construction as permitted by the Board under the Indian Boilers Act, 1923.

The Boiler is stamped on the front end plate with our stamp as shown hereunder: —

Maker's Name ... Year of Make ...
Works Number

Tested to ... on ... W.P. ... Inspecting Officer's or Inspecting Authority's Official Stamp.

*The boiler on completion was ... subject to a water
The drum or header were

pressure test of ... in the presence of the Inspecting Officer on ... 19... and satisfactorily withstood the test.

*Samples of materials used in the construction of the boiler were tested in the presence of the Inspecting Officer and found to comply with the requirements. All welded seams were subjected to physical tests and radiographic examination wherever applicable and found satisfactory.

Note. — Strike off this paragraph where no such tests have been carried out and the certificate in Form IV by a well-known maker is intended to be furnished.

We have satisfied ourselves that the construction and dimensions of the boiler are as shown in the Maker's Drawing No ... Signed by us, and that the particulars entered in the Maker's certificate of manufacture in Form III countersigned by us, are correct to the best of our knowledge and belief. Particulars of variations from the standard conditions laid down in the said Regulations as permitted by the Board are enclosed.

Signature of Inspecting Authority.

Dated at this day of 19 .

*Strike out what is not applicable."

5. In Appendix C of the said Regulations;

(i) in the Table, in column 3, under the heading "Area of operation", —

(a) against the entries 23 to 31 and 49 to 53, the words "All States" shall be inserted;

(b) against the entry 70, for the word "Haryana", the words "All States" shall be substituted;

(2) the following Note shall be inserted below the list of the Inspecting Authorities in the Table, namely: —

"Note. — Chief Inspector of a State shall normally function as the Inspecting Authority in this State. In the event of the Chief Inspector of the State, where the boiler will be manufactured, is not carrying out the functions of Inspecting Authority in respect of the boilers conforming to standard conditions laid down in these Regulations as well as for the boilers for which the variations from the standard conditions have been permitted by the Board, Chief Inspector of the State, where the boiler is intended to be installed and used, may function as Inspecting Authority for such boiler."

(6/7/73-Boilers)

Sd/-

S. C. DAY

Secretary, Central Boilers Board.